

2004 Virginia
SCHEDULE 502A

Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

MULTISTATE
PASS-THROUGH ENTITY

TRANSACTIONING OR CONDUCTING PART OF BUSINESS
WITHIN VIRGINIA AND PART OF BUSINESS OUTSIDE
VIRGINIA—ALLOCATION AND APPORTIONMENT OF INCOME



Name of Pass-Through Entity _____ FEIN _____

PART A. Allocable and Apportionable Income

1. Total of taxable income amounts (Form 502, line1)		00
2. If commercial domicile is in Virginia, enter dividends received (Enter on Line 4, Form 502)		00
3. If commercial domicile is not in Virginia:		
3a. Enter dividends received		00
3b. Enter nonapportionable investment function income		00
3c. Add 3a and 3b		00
3d. Enter nonapportionable investment function loss		00
3e. Allocable income (subtract 3d from 3c) (Enter the amount on Line 3e on Line 5, Form 502)		00
4. Apportionable Income - if domiciled in Virginia, subtract Line 2 from Line 1 if not domiciled in Virginia, subtract Line 3e from Line1 (Enter on Line 6, Form 502)		00

PART B. Apportionment Factors/General Factor Method

1. Three Factor Method	A Total Amount	B In Virginia	C VA Percentage (divide B by A)	
1a. Property factor	00	00	%	●
1b. Payroll factor	00	00	%	●
1c. Sales factor	00	00	%	●
1d. Enter sales factor from Line 1c. Sales factor is double weighted			%	●
1e. Sum of percentages in Lines 1a through 1d			%	●
1f. Line 1e divided by 4, or 4 reduced by the number of factors, if any, having no denominator (Enter the amount from 1(f) on line 7, Form 502)			%	●

PART C. Apportionment Factors /Special Factor Methods

2. Motor Carriers: Mileage Factor - If apportionment provisions are not applicable check which exception applies; 1 <input type="checkbox"/> OR 2 <input type="checkbox"/>	A Total Amount	B In Virginia	C VA Percentage (divide B by A)	
	00	00	%	
3. Railway Companies (Revenue car miles)	00	00	%	
4. Financial Companies (cost of performance) ...	00	00	%	
5. Construction Companies Reporting on Completed Contract Accounting Basis (Sales factor)	00	00	%	

Enter the percentage from Lines 2 through 5, as appropriate, on line 7, Form 502.